

### SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

#### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The schedules of revenues, expenditures, and changes in fund balances – budget and actual are presented on a budgetary basis (Non-GAAP). A reconciliation of the budgetary fund balance to the GAAP fund balance is shown on the face of each schedule.

The budgetary basis of accounting is substantially the same as the modified accrual basis of accounting in all governmental funds except for the treatment of encumbrances. Encumbrances are included with expenditures in the City's budgetary basis of accounting.

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**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2005**  
*(In Thousands)*

	Budgeted Amounts			
	Original	Final	Actual	Variance
<b>REVENUES</b>				
Taxes				
General Property Taxes	\$ 202,726	\$ 202,726	\$ 204,124	\$ 1,398
Retail Sales and Use Taxes	134,143	134,143	146,060	11,917
Business Taxes	173,730	173,730	184,002	10,272
Excise Taxes	26,200	26,200	50,654	24,454
Other Taxes	5,065	5,065	4,853	(212)
Penalties and Interest on Delinquent Taxes	-	-	1,894	1,894
Interfund Business Taxes	69,705	69,705	68,099	(1,606)
Total Taxes	611,570	611,570	659,686	48,116
Licenses and Permits	16,787	16,787	18,686	1,899
Grants, Shared Revenues, and Contributions	22,866	35,412	23,419	(11,993)
Charges for Services	66,418	67,956	54,387	(13,569)
Fines and Forfeits	16,885	17,277	17,023	(254)
Parking Fees and Space Rent	14,877	14,877	15,069	192
Program Income, Interest, and Miscellaneous Revenues	106,084	107,046	21,523	(85,523)
Total Revenues	855,487	870,925	809,793	(61,132)
<b>EXPENDITURES AND ENCUMBRANCES</b>				
Current				
General Government	234,100	138,280	140,691	(2,411)
Judicial	19,220	21,343	19,357	1,986
Public Safety	326,392	343,414	334,302	9,112
Utilities and Environment	6,373	6,630	6,547	83
Transportation	19,167	19,301	16,241	3,060
Economic Environment	21,225	21,567	17,527	4,040
Health and Human Services	347	335	335	-
Culture and Recreation	5,300	4,115	3,776	339
Capital Outlay				
General Government	14,603	21,692	5,413	16,279
Judicial	22	22	6	16
Public Safety	9,705	11,163	6,214	4,949
Transportation	3,370	3,370	-	3,370
Economic Environment	2,632	2,632	-	2,632
Culture and Recreation	29,258	35,175	16,502	18,673
Debt Service				
Bond Issuance Costs	-	-	40	(40)
Total Expenditures and Encumbrances	691,714	629,039	566,951	62,088
Excess (Deficiency) of Revenues over (under) Expenditures and Encumbrances	163,773	241,886	242,842	956
<b>OTHER FINANCING SOURCES (USES)</b>				
Sales of Capital Assets	500	14,341	14,302	(39)
Transfers In	9,711	7,659	10,106	2,447
Transfers Out	(223,817)	(240,053)	(215,862)	24,191
Total Other Financing Sources (Uses)	(213,606)	(218,053)	(191,454)	26,599
Net Change in Fund Balance	\$ (49,833)	\$ 23,833	51,388	\$ 27,555
Fund Balance - Beginning of Year			96,739	
Encumbrances Continued from Last Year			13,796	
Changes in Unappropriable Reserves			7,936	
Fund Balance (Budgetary) - End of Year			169,859	
Adjustments to Conform to Generally Accepted Accounting Principles				
Reserves Not Available for Appropriation			13,704	
Encumbrances			14,899	
Reimbursements				
Budgeted As Expenditures			5,210	
Pass-Through Grants Budgeted as Revenues			(509)	
Pass-Through Grants Budgeted as Expenditures			509	
Ending Fund Balance - GAAP			\$ 203,672	

The accompanying notes are an integral part of these financial statements.

# Required Supplementary Information

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## TRANSPORTATION FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL For the Year Ended December 31, 2005 (In Thousands)

	Budgeted Amounts			
	Original	Final	Actual	Variance
<b>REVENUES</b>				
Licenses and Permits	\$ 168	\$ 168	\$ 6,012	\$ 5,844
Grants, Shared Revenues, and Contributions	46,172	44,112	43,444	(668)
Charges for Services	52,310	54,571	30,970	(23,601)
Fines and Forfeits	-	-	5	5
Parking Fees and Space Rent	-	-	109	109
Program Income, Interest, and Miscellaneous Revenues	489	489	604	115
Total Revenues	99,139	99,340	81,144	(18,196)
<b>EXPENDITURES AND ENCUMBRANCES</b>				
Current				
Transportation	118,086	119,428	69,799	49,629
Capital Outlay				
Transportation	79,440	81,882	61,557	20,325
Debt Service				
Principal	3,269	2,831	1,745	1,086
Interest	-	438	438	-
Bond Issuance Costs	-	-	36	(36)
Total Expenditures and Encumbrances	200,795	204,579	133,575	71,004
Excess (Deficiency) of Revenues over (under) Expenditures and Encumbrances	(101,656)	(105,239)	(52,431)	52,808
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds of Long-Term Debt	2,588	2,588	2,750	162
Transfers In	18,279	22,225	51,206	28,981
Transfers Out	-	-	(452)	(452)
Total Other Financing Sources (Uses)	20,867	24,813	53,504	28,691
Net Change in Fund Balance	\$ (80,789)	\$ (80,426)	1,073	\$ 81,499
Fund Balance - Beginning of Year			9,476	
Fund Balance (Budgetary) - End of Year			10,549	
Adjustments to Conform to Generally Accepted Accounting Principles				
Reserves Not Available for Appropriation			3	
Encumbrances			535	
Reimbursements				
Budgeted as Revenues			63	
Pass-Through Grants			(63)	
Ending Fund Balance - GAAP			\$ 11,087	

The accompanying notes are an integral part of these financial statements.

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**LOW-INCOME HOUSING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2005**  
*(In Thousands)*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes				
General Property Taxes	\$ 5,358	\$ 5,358	\$ 11,859	\$ 6,501
Grants, Shared Revenues, and Contributions	9,037	9,037	6,409	(2,628)
Charges for Services	1,362	1,362	10	(1,352)
Parking Fees and Space Rent	45	45	25	(20)
Program Income, Interest, and Miscellaneous Revenues	7,596	7,657	5,200	(2,457)
Total Revenues	23,398	23,459	23,503	44
<b>EXPENDITURES AND ENCUMBRANCES</b>				
Current				
Economic Environment	68,781	73,465	60,986	12,479
Capital Outlay				
Economic Environment	6,717	6,258	-	6,258
Total Expenditures and Encumbrances	75,498	79,723	60,986	18,737
Excess (Deficiency) of Revenues over (under) Expenditures and Encumbrances	(52,100)	(56,264)	(37,483)	18,781
<b>OTHER FINANCING SOURCES (USES)</b>				
Sales of Capital Assets	-	299	299	-
Transfers In	(2,250)	(2,250)	-	2,250
Total Other Financing Sources (Uses)	(2,250)	(1,951)	299	2,250
Net Change in Fund Balance	<u>\$ (54,350)</u>	<u>\$ (58,215)</u>	(37,184)	<u>\$ 21,031</u>
Fund Balance - Beginning of Year			7,178	
Encumbrances Continued from Last Year			39,454	
Fund Balance (Budgetary) - End of Year			9,448	
Adjustments to Conform to Generally Accepted Accounting Principles				
Encumbrances			33,785	
Ending Fund Balance - GAAP			<u>\$ 43,233</u>	

The accompanying notes are an integral part of these financial statements.